



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ROBERT J. KLEINE
STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION

***Lansing Center, Meeting Room 201
333 East Michigan Avenue, Lansing, Michigan***

***June 12, 2008
9:00 a.m.***

***PRESENT: Robert H. Naftaly, Chair STC
Douglas B. Roberts, Member STC
Frederick W. Morgan, Member STC***

***Kelli Sobel, Executive Secretary
LaNiece Densteadt, Recording Secretary***

The item numbers referred to in the minutes correspond to the agenda items as numbered.

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the minutes of June 3, 2008, as presented. (Item 1 on agenda)

It was moved by Morgan, supported by Naftaly, and unanimously approved to approve the Final 2008 State-Assessed Roll with the following values:

Railroad Companies

Final True Cash Value	\$ 1,375,078,098
Final Assessed Cash Value	\$ 687,539,049
Final Capped Value	\$ 483,515,257
Final Taxable Value	\$ 480,469,745

Telephone and Telegraph Companies

Final True Cash Value	\$ 4,208,762,256
Final Assessed Cash Value	\$ 2,104,381,128
Final Capped Value	\$ 2,230,146,172
Final Taxable Value	\$ 2,014,051,960

Car Loaning Companies

Final True Cash Value	\$ 173,082,008
Final Assessed Cash Value	\$ 86,541,004
Final Capped Value	\$ 86,565,927
Final Taxable Value	\$ 86,541,004

Total Utility Roll

Final True Cash Value	\$ 5,756,922,362
Final Assessed Cash Value	\$ 2,878,461,181
Final Capped Value	\$ 2,800,227,356
Final Taxable Value	\$ 2,581,062,709

Complainants regarding the City of Portage, Kalamazoo County appeared before the Commission. It was moved by Morgan, supported by Roberts, and unanimously approved to reopen the complaint file for further review. (Item 3 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the order to certify the 2005 roll for Lee Township, Allegan County. (Item 4 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to receive the following update on 2008 issues received by Executive Secretary Sobel. (Item 5 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 6 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 7 on agenda)

These certifications will expire on **May 1, 2011**.

Genesee County

Richfield Township

Jackson County

Pulaski Township

Ottawa County

Robinson Township

City of Ferrysburg

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 8 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda**. Morgan recused himself on those for the year 2005 in the City of Detroit. (Item 9 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Naftaly, and unanimously approved to **postpone** the following MCL 211.154 petitions until **August 19, 2008**. (Item 10 on agenda)

Ingham County, City of East Lansing

154-07-2517; ROCKETSPORTS; 33-20-90-52-705-000; PERSONAL PROPERTY

2005 AV from \$ 600,000 to \$ 897,000 TV from \$ 600,000 to \$ 867,000
2006 AV from \$ 700,000 to \$ 782,000 TV from \$ 700,000 to \$ 782,000
2007 AV from \$ 600,000 to \$ 965,900 TV from \$ 600,000 to \$ 965,900

Oakland County, City of Southfield

154-07-2410; LAKELAND NEURO CARE CTR.; 76-99-72-010-050; PERSONAL PROPERTY

2005 AV from \$ 370,960 to \$ 418,000 TV from \$ 370,960 to \$ 418,000
2006 AV from \$ 582,760 to \$ 643,750 TV from \$ 582,760 to \$ 643,750
2007 AV from \$ 546,160 to \$ 606,950 TV from \$ 546,160 to \$ 606,950

Oakland County, City of Troy

154-07-2302; ENTERTAINMENT PUBLICATIONS; 88-99-00-036-603; Personal Property

2005 AV from \$ 1,433,620 to \$ 1,995,750 TV from \$ 1,433,620 to \$ 1,995,750
2006 AV from \$ 1,687,750 to \$ 2,069,900 TV from \$ 1,687,750 to \$ 2,069,900
2007 AV from \$ 1,474,320 to \$ 1,777,150 TV from \$ 1,474,320 to \$ 1,777,150

Wayne County, City of Dearborn

154-07-2835; MACY'S/FEDERATED RETAIL; 84-0000-935750; PERSONAL PROPERTY

2006 AV from \$ 413,600 to \$ 746,500 TV from \$ 413,600 to \$ 746,500
2007 AV from \$ 990,200 to \$ 765,050 TV from \$ 990,200 to \$ 765,050

Wayne County, City of Taylor

154-07-2950; CONTINENTAL TAYLOR LLC; 60-090-01-0565-313; PERSONAL PROPERTY

2005 AV from \$ 3,166,600 to \$ 725,000 TV from \$ 3,166,600 to \$ 725,000

Wayne County, Plymouth Township

154-07-2805; ASSOCIATED SPRING BARNES; P-78-999-00-0093-775; Personal Property

2005 AV from \$ 1,074,870 to \$ 1,232,650 TV from \$ 1,074,870 to \$ 1,232,650

2006 AV from \$ 986,040 to \$ 1,161,900 TV from \$ 986,040 to \$ 1,161,900

2007 AV from \$ 868,960 to \$ 1,092,550 TV from \$ 868,960 to \$ 1,092,550

154-07-2822; ST. JOHN'S GOLF CLUB INC.; P-78-999-00-1266-103; PERSONAL PROPERTY

2005 AV from \$ 546,630 to \$ 823,200 TV from \$ 546,630 to \$ 823,200

2006 AV from \$ 542,010 to \$ 783,100 TV from \$ 542,010 to \$ 783,100

2007 AV from \$ 564,780 to \$ 779,550 TV from \$ 564,780 to \$ 779,550

Wayne County, Van Buren Township

154-07-2826; HURON VALLEY STEEL CORP.; 83-999-00-0332-000; PERSONAL PROPERTY

2005 AV from \$ 8,262,200 to \$ 8,277,400 TV from \$ 8,262,200 to \$ 8,277,400

2006 AV from \$ 4,863,100 to \$ 7,170,300 TV from \$ 4,863,100 to \$ 7,170,300

2007 AV from \$ 4,880,600 to \$ 6,865,900 TV from \$ 4,880,600 to \$ 6,865,900

It was moved by Morgan, supported by Naftaly, and unanimously approved to **postpone** the following MCL 211.154 petitions until **September 16, 2008**. (Item 10 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Naftaly, and unanimously approved to adopt the following MCL 211.154 petitions as **amended**: (Item 10 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Naftaly, and unanimously approved to **deny** the following MCL 211.154 petitions: (Item 10 on agenda)

Wayne County, City of Detroit

154-07-2543; JEROME D. GOLDBERG PPLC; 11990042.25; PERSONAL PROPERTY

2005 AV from \$ 0 to \$ 66,000 TV from \$ 0 to \$ 66,000

2006 AV from \$ 0 to \$ 66,000 TV from \$ 0 to \$ 66,000

2007 AV from \$ 0 to \$ 66,000 TV from \$ 0 to \$ 66,000

Wayne County, City of Westland

154-07-2902; NATIONAL BLOCK COMPANY; 56-999-00-1916-000; PERSONAL PROPERTY

2005 AV from \$ 484,290 to \$ 642,500 TV from \$ 484,290 to \$ 642,500

2006 AV from \$ 489,440 to \$ 617,900 TV from \$ 489,440 to \$ 617,900

2007 AV from \$ 563,120 to \$ 681,500 TV from \$ 563,120 to \$ 681,500

It was moved by Morgan, supported by Naftaly, and unanimously approved to allow the **withdrawal** of the following MCL 211.154 petitions: (Item 10 on agenda)

Wayne County, City of Hamtramck

154-07-2845; A & C MARKET; 41-999-00-0006-000; PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 36,000 TV from \$ 0 to \$ 36,000

Wayne County, Canton Township

154-07-2798; IMAGE SUN TANNING CENTER; 71-999-99-2006-022; PERSONAL PROPERTY

2007 AV from \$ 25,490 to \$ 63,530 TV from \$ 25,490 to \$ 63,530

It was moved by Morgan, supported by Naftaly, and unanimously approved to adopt all other MCL 211.154 petitions **as submitted**: (Item 10 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Naftaly, and unanimously approved the following MCL 211.154 petitions as **concurrences**. These petitions were initially noticed as non concurrences. (Item 10 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to assume jurisdiction of the 2008 assessment roll for Melrose Township, Charlevoix County, order the Township to hire an outside party to correct the problems noted in the roll, and also to refer the assessor to the State Assessors Board for failure to appear before the Commission when ordered and his failure to correct the deficiencies noted in the roll. (Item 11 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to accept Bismarck Township, Presque Isle County plan to complete their reappraisal by 2009 and submit monthly reports on their progress. (Item 11 on agenda)

The Supervisor and Board of Review Members of Baltimore Township, Barry County appeared before the Commission to discuss the Board of Review keeping appropriate documentation for their decisions. (Item 11 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission at 12:30 P.M.

DATED TYPED: **June 12, 2008**

DATE APPROVED: **August 19, 2008**

Robert H. Naftaly, Chair
State Tax Commission

Douglas B. Roberts, Member
State Tax Commission

Frederick W. Morgan, Member
State Tax Commission